

CONSOLIDATED STATEMENT OF RECOGNISED GAINS AND LOSSES
FOR THE YEAR ENDED 31ST JANUARY, 2002

	2002	2001
	HK\$	HK\$
		(restated)
Net decrease on revaluation of investment properties, adjusted for minority interests	(95,245,125)	(4,356,978)
Reversal of increase on revaluation of other properties	(11,845,974)	–
(Decrease) increase on revaluation of investments in securities held by		
– Subsidiaries, adjusted for minority interests	(2,405,298)	2,139,458
– Associates	537,649	2,167,379
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Net losses not recognised in the income statement	(108,958,748)	(50,141)
Net (loss) profit for the year	(11,190,190)	32,380,758
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Total recognised (losses) gains	(120,148,938)	32,330,617
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		HK\$

Prior year adjustments arising from changes in accounting policies (see note 2):

Increase (decrease) in reserves at 1st February, 2000		
– Retained profits		(751,582)
– Dividend reserve		13,552,000
– Other reserves		(13,939,025)
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		(1,138,607)
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